



## Agreement to Comply with FTB Pub. 1098, Annual Requirements and Specifications

You must complete this form if you are any of the following:

- Computerized tax processor
- Tax software developer
- Other tax form developer

Email your completed form to [substituteforms@ftb.ca.gov](mailto:substituteforms@ftb.ca.gov) or mail to:

**SUBSTITUTE FORMS MS F284**  
**FRANCHISE TAX BOARD**  
**PO BOX 1468**  
**SACRAMENTO CA 95812-1468**

Company Name: \_\_\_\_\_

Computerized Tax Processor Identification (CTP ID)\*: \_\_\_\_\_

**Our company will (check all applicable boxes):**

- Develop substitute forms using our tax software programs.
- Develop substitute forms for other companies using their tax software programs.
- Develop scannable tax forms or vouchers using our tax software programs.
  - Form 100       Form 100X       Form 565       FTB 3522       FTB 3563       FTB 3843
  - Form 100-ES       Form 540       Form 565 K-1       FTB 3536       FTB 3582
  - Form 100S       Form 540-ES       Form 568       FTB 3537       FTB 3586
  - Form 100S K-1       Form 540-V       Form 568 K-1       FTB 3538       FTB 3587
  - Form 100W       Form 541-ES       FTB 3519       FTB 3539       FTB 3588
- Develop tax software programs used with scannable tax forms developed by (company name): \_\_\_\_\_
- Develop scannable tax forms or vouchers for other companies using their tax software programs.
  - Form 100       Form 100X       Form 565       FTB 3522       FTB 3563       FTB 3843
  - Form 100-ES       Form 540       Form 565 K-1       FTB 3536       FTB 3582
  - Form 100S       Form 540-ES       Form 568       FTB 3537       FTB 3586
  - Form 100S K-1       Form 540-V       Form 568 K-1       FTB 3538       FTB 3587
  - Form 100W       Form 541-ES       FTB 3519       FTB 3539       FTB 3588
- Develop 2D barcodes for substitute forms using our tax software programs.
  - 540       540 2EZ       5805
  - Schedule CA (540)       Schedule P (540)       Schedule D (540)       Schedule W-2
- Develop tax software programs used with 2D barcodes for substitute forms developed by (company name): \_\_\_\_\_
- Develop 2D barcodes for substitute forms for other companies using their tax software programs.
  - 540       540 2EZ       5805
  - Schedule CA (540)       Schedule P (540)       Schedule D (540)       Schedule W-2
- Develop paperless Schedules K-1 (565 or 568) submitted on CD or portable USB/flash drives.
- Reproduce official Franchise Tax Board (FTB) forms for training purposes only.

\* Refer to the assigned three-digit number given in a prior acknowledgement letter, if applicable.

**Our company agrees to comply with FTB Pub. 1098, Part I, *Annual Requirements and Specifications for the Distribution and Use of Substitute, Scannable, and Reproduced Tax Forms*, and Part II, *Annual Requirements and Specifications for the Development of 2D Barcodes*. Specifically, our company agrees to:**

1. Request review and approval of substitute/scannable/2D tax forms based on final FTB forms posted on the CTP restricted website and release only those FTB approved tax forms to our customers and clients.
2. Submit to FTB for review and approval, prior to releasing to customers or clients, any scannable/electronically processed substitute tax forms or any products that produce these forms. In the case of paperless Schedules K-1 (565 or 568), use FTB provided Schedules K-1 (565 or 568) TestWare or submit Schedules K-1 (565 or 568) test files before sending production files.
3. When notified by FTB, promptly correct errors in our company's substitute/scannable/2D tax forms and substantiate to FTB that our company corrected the errors and notified customers or clients of the corrections. Continue to educate customers to prevent problem tax returns from being generated.
4. Notify customers or clients of the computer hardware requirements, including printers, printer fonts, font cartridges, etc., necessary to produce our company's substitute/scannable/2D tax forms approved by FTB.
5. Identify to FTB all substitute/scannable/2D tax forms and tax software programs that use our company's three-digit identification code.
6. Notify FTB of any critical software problems identified after we release products to customers.
7. Abide by the provisions of Senate Bill 1724 signed into law on September 30, 2000, (amending Sections 17530.5, 22251, and 22253 of the Business and Professions Code and adding Sections 1799.1a to the Civil Code and 18621.7 to the Revenue and Taxation Code). This law requires FTB to approve only those commercially developed tax preparation forms and software that comply with the privacy and confidentiality provisions described in these codes.
8. Authorize FTB to include our company name in various public information material designed to inform tax practitioners and the public about vendors who have agreed, complied, or failed to comply with FTB's policies, procedures, guidelines, and specifications.

**I am authorized to agree to these terms on behalf of our company. Upon processing of this form, FTB will issue my company the password to the CTP restricted website to access Publication 1098, Part I and Part II.**

Authorized Representative Name		Title	
Signature			Date
Mailing Address			
City, State, ZIP Code			
Forms Contact Name		Telephone Number (     )     —     ext.	
Forms Contact Email		FAX Number (     )     —	
Additional Contact Name (Required)		Telephone Number (Required) (     )     —     ext.	
Additional Contact Email (Required)		Telephone Number for Public Distribution (     )     —     ext.	